

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF PUERTO RICO**

In re:

EDGARDO NICOLAS MARTINEZ PEREZ

Debtors

Case No. 16-05934
Chapter 13

OBJECTION TO PROOF OF CLAIM NO. 15
FILED BY DEPARTMENT OF TREASURY

TO THE HONORABLE COURT:

COMES NOW Debtor, represented by undersigned counsel, and very respectfully alleges and prays as follows:

1. On July 27, 2016, the Debtor filed a Voluntary Petition under Chapter 13 of the Bankruptcy Code.

2. On October 26, 2018, Department of Treasury filed Proof of Claim No. 15 (hereinafter referred as the "POC"). Debtor hereby objects to the POC and in support thereof states as follows:

3. The deadline to file proof of claims for governmental unit was set for November 22, 2016. However, the POC was filed on October 26, 2018. Thus, the POC is in violation of 11 USC § 502 (b)(9) since it was filed after the bar date.

4. Furthermore, the POC is a duplicate of POC No. 13. As such, the POC is unenforceable against the debtor pursuant to 11 USC § 502 (b)(1).

5. Accordingly, the Debtor respectfully requests from this Honorable Court to disallow the POC.

WHEREFORE, the Debtor respectfully requests from this Honorable Court to disallow the POC in its entirety.

NOTICE: Within thirty (30) days after service as evidenced by the certification, and an additional three (3) days pursuant to Fed. R. Bank. P. 9006(f) if you were served by mail, any party against whom this paper has been served, or any other party to the action who objects to the relief sought herein, shall serve and file an objection or other appropriate response to this paper with the Clerk's office of the U.S. Bankruptcy Court for the District of Puerto Rico. If no objection or other response is filed within the time allowed herein, the objection will be deemed unopposed and may be granted

unless: (1) the requested relief is forbidden by law; (2) the requested relief is against public policy; or (3) in the opinion of the court, the interest of justice requires otherwise. If a timely opposition is filed, the court will schedule a hearing as a contested matter.

CERTIFICATE OF SERVICE: I hereby certify that on this same date, I electronically filed the above document with the Clerk of the Court using the CM/ECF system, which will send notification, upon information and belief, of such filing to the following: Chapter 13 Trustee and the United States Trustee and to all CM/ECF participants. We also certify that this same date we have mailed by United States Postal Service the document to:

**DEPARTMENT OF TREASURY
PO BOX 9024140
SAN JUAN, PR 00902-4140**

**PUERTO RICO DEPARTMENT OF JUSTICE
PO BOX 9020192
SAN JUAN, PUERTO RICO 00902-0192**

RESPECTFULLY SUBMITTED

In San Juan, Puerto Rico this 2nd day of November, 2018.

/s/ William Rivera Vélez
William Rivera Vélez
USDC No. 229408
COSVI Office Complex
Esq. Ave. Américo Miranda 400
Edif. Original, Local B
San Juan, PR 00927
Tel. (787) 625-1948 / (787) 469-8913
Fax. 787-625-1949
E-mail: wrvlaw@gmail.com